

COMMISSION HELD RESPONSIBLE FOR TAX INEQUALITIES

Crook County Taxpayer Lays Entire Blame for Situation at Door of State Commission.

DISCRIMINATIONS ARE CITED

Says Efforts of Assessors to Obey Cash Value Law Are Penalized by Increased Taxes.

Salem, Jan. 11.—Blame for the inequality of property assessments for taxation in the various counties should not be laid entirely at the door of the county assessors, because it belongs at the door of the state tax commission, according to a Crook county taxpayer who has made somewhat of an investigation into the subject.

This taxpayer alleges that the tax commission "has made so many errors in fixing ratios by which public utilities are taxed in the various counties and the ratios by which the various counties pay their state tax that the county assessors of the state who have had any experience at all with the tax commission have no confidence in the commission."

He also contends that county assessors who have responded to the tax commission's urgings that assessments be made on a nearer to cash valuation have, in effect, caused their counties to be penalized by the tax commission when it has refused to increase the ratios for the respective counties in proportion to the increase in assessments.

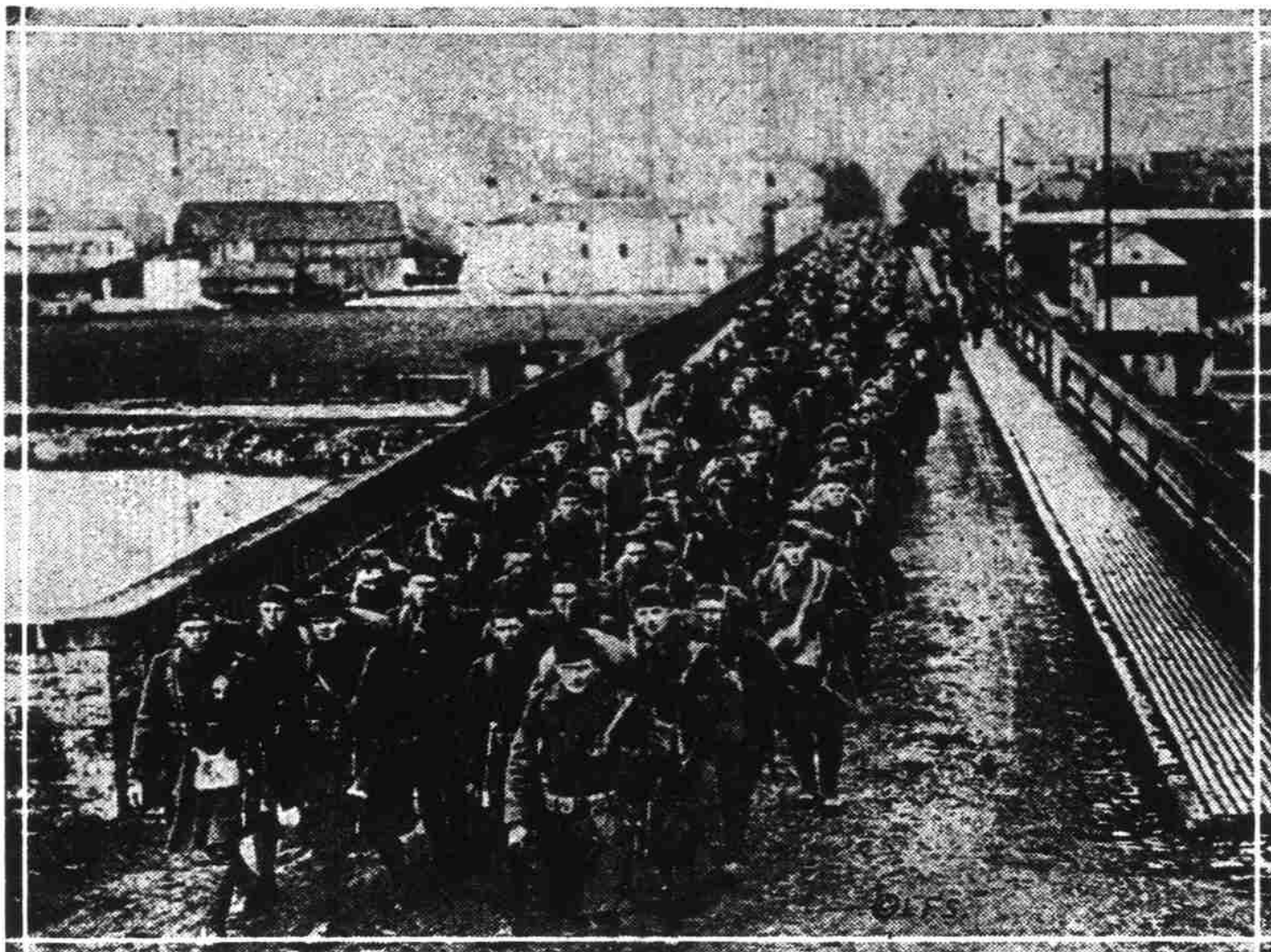
Legislation Only Remedy

While this taxpayer seeks to place the blame upon the tax commission rather than upon the assessors for the hedge-podge conditions as to property assessments which exist through the state, he only emphasizes the necessity for legislation which will correct these conditions. Just what form the remedy should take has not been brought out, although former State Treasurer Kay has suggested that the tax commission should be given authority to require assessors to make their assessments on a cash basis so they would be more nearly equal in all the counties.

But the Crook county taxpayer has no confidence in the tax commission. He says:

"In 1916 Crook county's assessed valuation was \$2,178,000 and was increased in 1917 to \$2,738,255, an increase of 48 1/2 per cent. Crook county's ratio, as fixed by the state tax commission, was 53 in 1916 and 59 in 1917. In other words, after the county assessor of Crook county had attempted to heed the law of the state and the earnest persuasions of the state tax commission to assess full cash value were attempted to be carried out, the state tax commission gives Crook county only an increased ratio of 11 1/2 per cent as against an arbitrary raise in assessments throughout the county of 48 1/2 per cent, thereby raising

WITH YANKEES ON THEIR WAY TO THE RHINE



A long, unending line of Yankee doughboys crossing a bridge over the Moselle river, which marks the boundary line of Germany and Luxembourg.

the percentage of state tax that the taxpayers of Crook county must pay.

Honesty Is Penalized

"Therefore, because the county assessor attempted to obey the law and obey the exhortations of the tax commission, he caused the taxpayers of Crook county to be penalized for his enterprise and for his attempts to obey the law. Do you suppose he will raise them again? If he did, he would get recalled."

When Tax Commissioner Galloway was asked about the Crook county ratio, he declared that prior to 1917 the ratio was entirely too high to represent the correct assessed valuation of property in that county, but now, since the assessments had been raised nearly 50 per cent and the ratio increased but slightly the ratio was practically correct.

"Compare the ratio and assessed valuations in Crook county with the ratio and assessed valuations of any other county and it will be seen that the ratio for Crook is correspondingly as high as in any other county," declared Commissioner Galloway.

Other Counties Suffer

But that is not the view of the Crook county taxpayer.

"They not only did the same thing to other counties, but they rubbed it in," continues the taxpayer, speaking of the tax commission. "Take Lake. The increase in assessments in 1917 over 1916 was from \$9,420,264 to \$11,891,978, an

increase of 25 1/2 per cent, but the ratio fixed by the state tax commission was raised from 73 to 76, an increase of 4 per cent. The people of Lake county likewise were penalized by the state tax commission because their assessor attempted gradually to comply with the law.

"In Sherman county the assessor increased his assessments from \$6,305,400 in 1916 to \$7,732,419, an increase of 22 1/2 per cent, and the state tax commission refused to give Sherman county any recognition at all and left its ratio, by which its share of the state tax is determined, the same as it was in 1916, and the people of Sherman county were also penalized for the enterprise of its assessor.

Inequalities Are Cited

"On the other hand, in Clatsop county the assessments were raised to \$25,928,526 in 1917 from \$19,261,338 in 1916, an increase of only 27 per cent, and the ratio was raised from 58 to 75, an increase of 28 1/2 per cent, and quite an advantage for the Willamette valley county as to its share of the state tax.

"The only other county in the state of Oregon that raised its assessments as much as Crook was Harney. Its increase was 57 1/2 per cent, and the state tax commission gave it an increased ratio of from 65 to 85, an increase of 21 per cent, as against Crook county's increase in assessments for the same period of

per cent and increase in ratio of 11 1/2 per cent. Now on the face of these returns do you see anything to encourage assessors east of the mountains to raise assessments to full cash value, or anything fair about the actions of the state tax commission?

"It is certain that the assessors of the Eastern Oregon counties will not increase assessments if it is going to penalize their constituents. They are responsible, in the first instance, to the taxpayers of the county for which they are assessors. If it is not to the interest of the taxpayers to have assessments increased, and if the state tax commission is not going to give the taxpayers and the county assessors due credit, but on the other hand is going to penalize the taxpayer, assessments in Oregon will never be raised to full cash value."

Uniform System Needed

Tax Commissioner Galloway points out, in explanation of the reference made by the Crook county taxpayer to Sherman county, that Sherman county now has a ratio of 96, and if the argument of the taxpayer were followed and the ratio was increased 22 1/2 per cent, which represents the increase in assessed valuation, the ratio would far exceed 100, which represents full cash value. He said the increase in assessed value in Sherman county was due to the assessment of additional property, principally wheat, which was not in the county when the assessment for the previous year was made. He has a letter from the Sherman county assessor expressing entire satisfaction with the ratio of 96.

As the assessed valuation is the foundation upon which all taxing systems rest, it seems apparent that there is need for some system which will put the property owners in all the counties on a more uniform and equal basis, where all of them will share alike in bearing the burdens of taxation.

Kingston Again Has Its Harbor Lighted

Special Cable to The Journal and Chicago Daily News.

Kingston, Jamaica, Jan. 11.—Several of the restrictions imposed by the government in consequence of the war are being removed. The streets facing the harbor of Kingston and the harbors of other important ports which were ordered to remain in darkness at night are now lighted. Great scarcity of flour exists, the people preferring American to Canadian flour. The food situation is still serious and a food controller has been appointed. Spanish influenza has claimed a total of nearly 4000 victims in Jamaica.

1919 War Stamps on sale now at usual agencies.

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Slow Demobilization Of British Troops Stirs Lord Northcliffe

Special Cable to The Journal and Chicago Daily News.

London, England, Jan. 11.—"Clean out the incompetents!" is the cry raised today in the Northcliffe newspapers against the "red tabs" in the war office. Lord Northcliffe avers that these officials are responsible for the dangerous delay in demobilizing the army. He warns the war office that it cannot

treat "a highly educated civilian army as though it consisted merely of German cannon fodder."

Thus indubitably Lord Northcliffe puts his finger on the cause of the lack of discipline among the soldiers at Folkestone and Dover. These men refused to embark for France, not because they were unwilling to perform more military service if it were needed but because they had been demobilized to all intents and purposes and were asked to return to France merely on a technicality. Their action shows that intelligent soldiery cannot be dealt with unintelligently without risk of trouble and that red tape must give place to common sense and justice.

Flood Menace Again Experienced in Paris

Special Cable to The Journal and Chicago Daily News.

Paris, France, Jan. 11.—Serious apprehension is beginning to be felt because of the possibility of a repetition of the floods of 1910. The Seine has already inundated the suburban meadows and covered the Paris quays. It has reached a depth of 5.8 meters (about 19 feet) at Pont Royal and is still rising. Rain is falling heavily throughout the entire Seine and Marne valleys, accompanied by remarkable barometric depression indicating a continuation of the rainfall.

Still there is no immediate danger of Paris being flooded. The height reached at Pont Royal in 1910 was 9.10 meters (33 feet) but the fact remains that nothing since then has been accomplished in the way of protecting the city from another flood.

Bell Funeral Monday
New York, Jan. 11.—(U. P.)—The funeral of Major General J. Franklin Bell will be held with full military honors at Washington on Monday, with interment in Arlington National cemetery.

Postoffice and banks carry 1919 War Stamps.

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ELGIE (Requested).....NASSINET
SPRING, BEAUTIFUL SPRING (Valse).....LINCKE
TILL THE SANDS OF THE DESERT GROW OLD.....BALL
WAR MARCH OF THE PRIESTS.....MENDELSSOHN
Today—Promptly at 12:30

MACK SENNETT

TWO-PART COMEDY

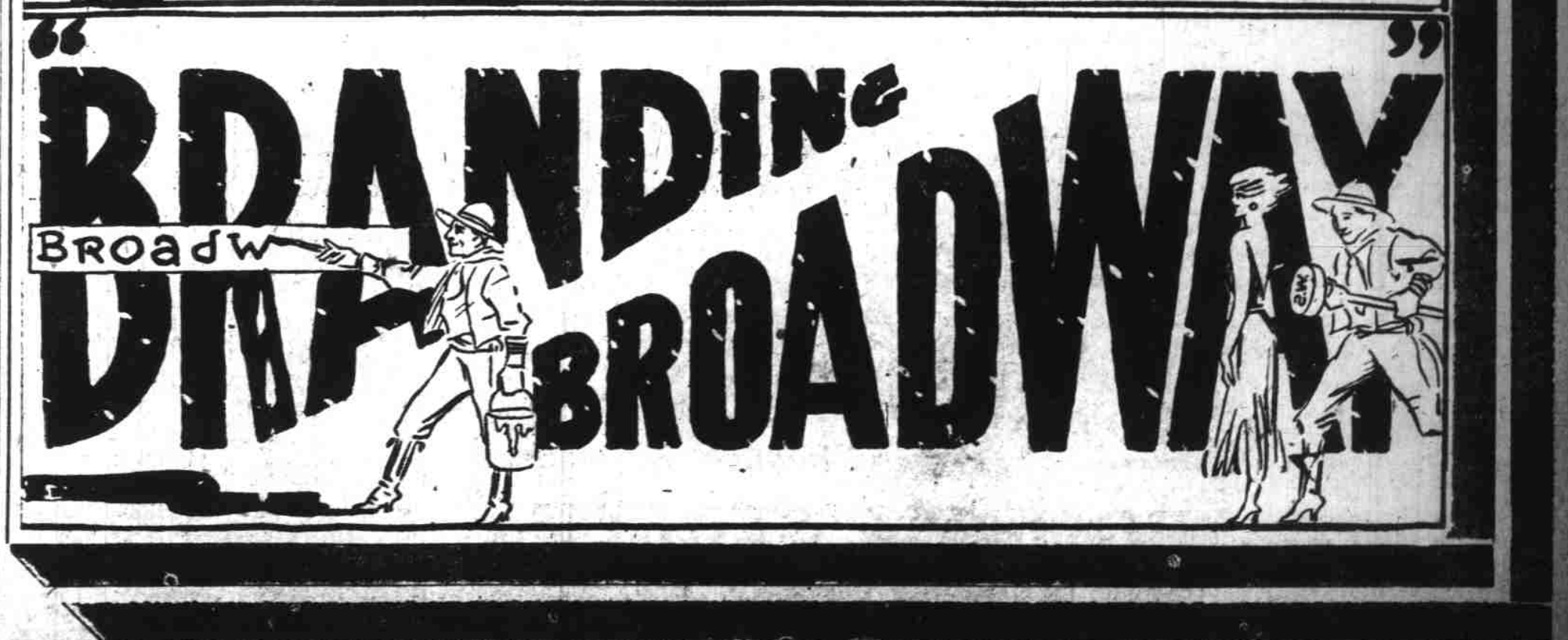
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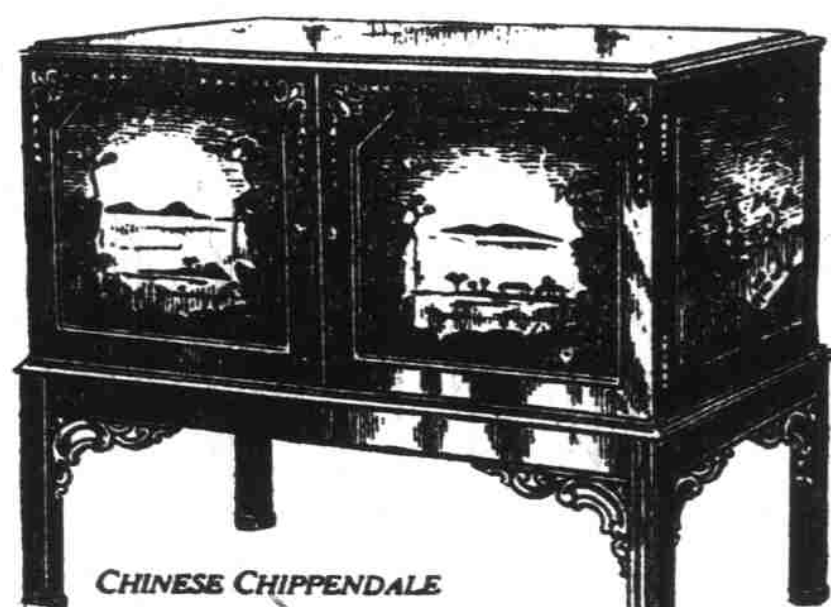
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